



Fighting Fraud and Corruption Locally - Checklist

Appendix 1

Senior Stakeholder Responsibilities		
The Chief Executive	Compliance	Comments
Ensure that your authority is measuring itself against the checklist for FFCL.	Compliant	The Counter Fraud and Enforcement Unit (CFEU) is committed to conducting an annual review of the checklist, in collaboration with senior stakeholders and Council leadership teams. The Head of Service (HoS) for CFEU reports directly to the Section 151 Officer, with regular updates provided to the Chief Executive on key risks and ongoing work streams.
Is there a trained counter fraud resource in your organisation or do you have access to one?	Compliant	The CFEU is a dedicated, standalone service responsible for countering fraud across the organisation. Its remit includes identifying and assessing fraud risks, preventing and detecting fraudulent activities, and pursuing recovery and enforcement actions.
Is the audit committee receiving regular reports on the work of those leading on fraud and is the external auditor aware of this?	Compliant	Audit committee receive biannual reports directly from the CFEU regarding the service area's activities and delivery. The external auditor is provided with access to these reports and as well as attending the same committee/governance meetings.
The Section 151 Officer	Compliance	Comments
Is there a portfolio holder who has fraud within their remit?	Compliant	Fraud falls within the remit of all portfolios, although it may not always be explicitly stated, as it is typically covered under finance or governance. This is an area that may require review to enhance accountability, knowledge, and reporting lines.
Is the head of counter fraud assessing resources and capability?	Compliant	The CFEU HoS regularly reviews resource allocation and capability. The Partnership Board (comprising the Section 151 Officers from each partner council) receives biannual updates on resourcing and capability, enabling informed decisions on service delivery and budget planning.
Do they have sufficient internal unfettered access?	Compliant	Where there is a legitimate concern or requirement, access is both sufficient and unrestricted.
Do they produce a report on activity, success and future plans and are they measured on this?	Compliant	Annual work plans are updated quarterly and submitted to the Section 151 Officer for review. The CFEU work plans are also shared with Internal Audit for discussion of any areas of concern that may need to be included in the internal audit plan. Any specific fraud risks or internal control issues identified through activities are promptly raised, with reports submitted to the relevant senior manager.
The Monitoring officer	Compliance	Comments
Are members, audit committees and portfolio leads aware of counter fraud activity and is training available to them?	Compliant	A detailed report is presented to the Audit Committee concerning counter fraud activity and the CFEU provides training as part of Member induction for all councillors.
Is the fraud team independent of process and does it produce reports to relevant committees that are scrutinised by members?	Compliant	The CFEU is a standalone support service that reports directly to the Section 151 Officer. Regular reports are submitted to the Audit Committee for scrutiny by Members.

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Should receive a report at least once a year on the counter fraud activity which includes proactive and reactive work.	Compliant	The CFEU carry out proactive work in several areas to detect fraud and anomalies and provide assurance. All partner councils receive two detailed reports annually, which include key insights and updates on fraud detection, prevention activities, and outcomes.
Should receive a report from the fraud leads on how resource is being allocated, whether it covers all areas of fraud risk and where those fraud risks are measured.	Partially Compliant	The recent introduction of the Counter Fraud Partnership Risk Strategy has outlined a clear commitment to developing service-specific fraud risk registers. These registers are designed to more effectively identify, assess, and mitigate fraud risks across all areas of service delivery, ensuring a comprehensive approach to fraud management.
Should be aware that the relevant portfolio holder is up to date and understands the activity being undertaken to counter fraud.	Compliant	The CFEU is not explicitly assigned to a specific portfolio at the partner councils. However, Cabinet Members and Audit Committee Members are kept fully informed through comprehensive biannual committee reports.
Should support proactive counter fraud activity.	Compliant	Audit Committee Members are fully supportive of the CFEU, recognising its role in delivering a wide range of activities, including proactive, reactive, and strategic fraud prevention.
Should challenge activity, be aware of what counter fraud activity can comprise and link with the various national reviews of public audit and accountability.	Compliant	The robust reporting requirements of the CFEU ensure Members are consistently well-informed and equipped to challenge activities when necessary. The HoS provides regular updates to Members on emerging fraud risks, along with the strategies in place to mitigate those risks.
The Portfolio Lead	Compliance	Comments
Receives a regular report that includes information, progress and barriers on the assessment against the FFCL checklist Fraud risk assessment and horizon scanning.	Partially Compliant	This is an area that may benefit from further consideration, considering the existing arrangements and their effectiveness.

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The Local Authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior board and its members.	Compliant	Work plans are developed in collaboration with individual councils to include targeted proactive fraud initiatives in high-risk areas, deterrent activities, and the necessary resources for reactive case investigations. These plans ensure a comprehensive approach to tackling fraud, balancing prevention, deterrence, and effective response. The CFEU HoS meets regularly with the S151 Officer at each partner Council to report on activities.
The Local Authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.	Partially Compliant	This area presents an opportunity for expansion, enabling the CFEU to adopt a more proactive approach in identifying and mitigating emerging threats, allowing for a better balance with reactive investigations.
There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 checklist.	Partially Compliant	Audit Committees receive direct reports from the CFEU during the year outlining all activities and work streams. The Fraud Risk Strategy was also presented to Audit Committees. This referenced the FFCL checklist, and a summary of the checklist and associated compliance report will be reported in due course.
The relevant portfolio holder has been briefed on the fraud risks and mitigation.	Partially Compliant	This is an area that warrants further consideration, taking into account the existing arrangements and their effectiveness. The proposed fraud risk register will identify any gaps or areas for improvement, ensuring that current measures are fully aligned with best practice.
The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	Compliant	Audit Committee support the CFEU. Due to the transparency of the CFEU's governance arrangements and reporting requirements, Members are well informed and able to challenge activity if necessary. The CFEU HoS updates members on emerging risks and mitigation.
There is a counter fraud and corruption strategy applying to all aspects of the Local Authority's business which has been communicated throughout the Local Authority and acknowledged by those charged with governance.	Compliant	The CFEU has developed a fraud risk strategy in alignment with the Government Functional Standard GovS013: Counter Fraud. The strategy sets clear direction and the desired outcomes for the partnership, with a strong emphasis on fostering an anti-fraud culture. It provides guidance to both members and staff on addressing the serious issues of fraud and corruption, ensuring a consistent approach across the partnership. As part of this strategy, a workstream has been initiated to expand governance and assurance activities. This includes the development of Service-Specific Fraud Risk Registers, categorised into high and low-risk service areas. These registers will be reviewed and updated annually to identify new and emerging risks, as well as areas requiring additional resources. The insights gained will directly inform the CFEU's annual work plans, which together constitute the CFEU fraud response plan.
The Local Authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	Compliant	The CFEU plays a key role in ensuring compliance with the Local Authority's arrangements, promoting probity and propriety in all aspects of its business operations.

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The risks of fraud and corruption are specifically considered in the Local Authority's overall risk management process.	Partially Compliant	This is an area for expansion. The CFEU attends corporate governance groups across the partnership, ensuring that key governance officers consider the risks associated with fraud and corruption. Through the creation and implementation of service-specific fraud risk registers, there will be an increase in overall awareness of fraud risks and a greater focus on effective fraud risk management across the partnership.
Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments, and this is reported upon to committee.	Partially Compliant	This is an area for improvement to ensure counter fraud staff are consistently involved in fraud-proofing new policies, strategies, and initiatives.
Successful cases of proven fraud/corruption are routinely publicised to raise awareness.	Compliant	Successful cases of proven fraud, corruption, and other enforcement activity are regularly highlighted in audit committee reports and publicised through press releases. These communications serve to raise awareness and act as a deterrent to potential offenders, as well as keeping the public informed as to the Council's counter fraud and wider enforcement activity.
The Local Authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.	Compliant	The CFEU serves as an in-house support service, delivering a range of preventative activities, proactive initiatives, and reactive investigations. While certain activities are standardised to maximise resource efficiency, the work plans consider the District / Borough demographic and the specific priorities of each council. Regular updates on the effectiveness of these arrangements are provided through committee reports.
The Local Authority has put in place arrangements for monitoring compliance with standards of conduct across the Local Authority covering: 1. Codes of Conduct including behaviour for counter fraud, anti-bribery and corruption. 2. Register of Interests. 3. Register of Gifts and Hospitality.	Compliant	The CFEU HoS regularly attends these meetings. The CFEU HoS is a member of each partner Councils' Corporate Governance Group. This group have responsibility for Gifts and Hospitality, Codes of Conduct and Register of Interests. The process and associated documents are reviewed by the Group with due consideration to fraud risk.
The Local Authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	Partially Compliant	This is an area that requirements further development for 2025/2026. The aim is to enhance recruitment procedures/process by ensuring appropriate measures are in place prevent the appointment of potentially dishonest employees.
Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.	Compliant	Members and staff are fully aware of their obligations to make appropriate disclosures regarding gifts, hospitality, and business interests. Clear reporting procedures have been established to outline the necessary disclosures, and these are regularly reviewed at governance groups to ensure compliance. Auditors check these disclosures, and any relevant findings are reported to the committee.

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There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	Partially Compliant	The CFEU supports all service areas and staff across the Councils. Reminders regarding areas of risk and whistleblowing are issued to all staff on an annual basis. Whilst there is a programme of fraud awareness training, this is under review and could be improved.
There is an independent and up-to-date whistleblowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	Compliant	The CFEU is responsible for overseeing the whistleblowing policy across the partnership, ensuring it remains independent, up-to-date, and fully aligned with best practices. To promote awareness and encourage use, internal communications are issued to staff, highlighting the importance of the policy and how to report concerns.
Contractors and third parties sign up to the whistleblowing policy. There should be no discrimination against whistleblowers.	Not Compliant	Area to be reviewed 2025/2026.
Fraud resources are assessed proportionately to the risk the LA faces and are adequately resourced	Compliant	Resource is continually reviewed by the HoS to ensure it is proportionate to the risks faced by the Local Authority. Adjustments are made as necessary to ensure the fraud response remains robust and effective. As previously noted, the work plans and resources are tailored to reflect the unique needs and priorities of the partnership.
There is an annual fraud plan agreed by committee. It reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the LA's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	Compliant	Work plans are developed with individual Councils to include proactive fraud drives in high-risk areas, deterrent activity and the resource for reactive case investigation work. This is reported to committee and Members can request areas for inclusion on the work plan.
Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	Compliant	The CFEU maintains comprehensive statistics on case outcomes, which are reported quarterly through Audit Committee and Partnership Board reports. In addition, detailed results are provided separately to the Section 151 Officer. By recording this data, the partnership is ensuring a well-rounded risk management approach that is working to continuously review and improve internal controls.
Fraud officers have unfettered access to premises and documents for the purposes of investigation.	Compliant	Officers have access to premises and documentation as required.
There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team.	Compliant	Successful outcomes are endorsed by the Council's communications team and publicised via the Council's website.
All allegations of fraud and corruption are risk assessed.	Compliant	All allegations of fraud and corruption are thoroughly assessed to determine the appropriate course of action. Each referral is triaged by a CFEU officer, who conducts an initial assessment to prioritise cases based on their severity and potential impact. This ensures that resources are allocated effectively, and high-risk cases are addressed promptly.

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The fraud and corruption response plan covers all areas of counter fraud work: prevention, detection, investigation, sanctions and redress.	Compliant	The fraud and corruption response plan comprehensively covers the key areas of counter fraud work. The plan is detailed in Council's Counter Fraud and Anti-Corruption Policy, as well as the Fraud Risk Strategy.
The fraud response plan is linked to the audit plan and is communicated to senior management and members.	Compliant	The CFEU HoS meets quarterly with Internal Audit to review ongoing activities, assess emerging risks, and discuss the effectiveness of internal controls. Both the HoS CFEU and the head of Internal Audit communicate directly with senior management and members, ensuring that key updates, risks, and actions are consistently communicated.
Asset recovery and civil recovery are considered in all cases.	Compliant	Asset recovery and civil recovery are considered in all cases where the authority has the necessary legal powers to pursue such actions.
There is a zero-tolerance approach to fraud and corruption that is defined, monitored and reported to committee.	Compliant	The council has a clear zero-tolerance approach to fraud and corruption which is defined in the counter fraud and anti-corruption policy. This approach is upheld across all levels of the organisation, with any instances of fraud or corruption thoroughly investigated and reported on at the appropriate time.
There is a programme of proactive counter fraud work which covers risks identified in assessment.	Compliant	The CFEU carry out proactive work in several areas to detect fraud and anomalies and provide assurance. Areas of proactive work are detailed in the CFEU work plans.
The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	Compliant	The CFEU team adopts a multi-agency approach and actively engages with external partners. A key member of the Gloucestershire's Multi-Agency Approach to Fraud (MAAF) Group, the CFEU collaborates with Gloucestershire Constabulary, Trading Standards, Victim Support, and the NHS to collectively reduce and disrupt fraud across the county. Working closely with these partners and the wider criminal enforcement community facilitates the exchange of best practices and expertise, strengthening the CFEU's capacity to prevent fraud and respond to emerging fraud threats.
The Local Authority shares data across its own departments and between other enforcement agencies.	Compliant	Data is shared across departments and with other enforcement agencies in accordance with established data sharing agreements, ensuring full compliance with GDPR.
Prevention measures and projects are undertaken using data analytics where possible.	Not Compliant	The CFEU does not currently utilise data analytics due to concerns around cost and its overall effectiveness. However, this decision is regularly reviewed to assess the balance between available resources, budget constraints, and the necessity of implementing such tools for enhanced fraud detection.
The counter fraud team has registered with the Knowledge Hub so it has access to directories and other tools.	Compliant	The CFEU is registered with the Knowledge Hub, granting access to a wide range of valuable resources, including directories and other specialised tools. The CFEU is also seeking to be accredited by the Public Sector Fraud Authority (PSFA) which would allow access to central government training resource.
The counter fraud team has access to the FFCL regional network.	Compliant	The CFEU has access to the FFCL regional network, enabling collaboration and knowledge sharing with other counter fraud professionals. The CFEU also has close links with other counter fraud shared services which enhance the overall approach to fraud prevention and detection through collaboration and sharing insight.

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There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work they too must be trained in this area.	Compliant	All CFEU officers hold Accredited Counter Fraud Specialist (ACFS) or Accredited Counter Fraud Technician (ACFT) qualifications, ensuring they possess the necessary expertise required to effectively manage counter fraud activities. Investigation and Enforcement Officers are required to background in investigations prior to joining the CFEU. Beyond these qualifications, staff engage in continuous professional development, receiving ongoing training to enhance their skills and stay current with changes in legislation, investigatory techniques, and best practice.
The counter fraud team has adequate knowledge in all areas of the Local Authority or is trained in these areas.	Compliant	The CFEU team possesses a good knowledge across the different service areas of the Local Authority. Knowledge is further enhanced through regular collaboration with various the departments.
The counter fraud team has access (through partnership/ other Local Authorities/or funds to buy in) to specialist staff for surveillance, computer forensics, asset recovery and financial investigations.	Compliant	The CFEU has a Memorandum of Understanding (MOU) with Gloucestershire County Council Trading Standards to provide specialist support for financial investigations. The CFEU has responsibility for surveillance (RIPA) policies, procedures and activities across the partnership. Additionally, the team maintains links with the police and other relevant agencies for assistance in the execution of warrants and asset and/or the seizure of evidence.
Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud-proof systems.	Compliant	Areas of weakness identified by instances of fraud and corruption are reported back to the relevant department through a detailed management report. This feedback process enables the identification of vulnerabilities and ensures that effective mitigation measures are implemented to strengthen controls and prevent future occurrences.